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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
JONATHAN X. FLAGG and	:
	:
JACQUELINE ALVAREZ,	:
	:
On behalf of themselves and on	:
behalf of all others similarly situated,	:
	: 07 Civ. 7392 (PKC) (HBP)
Plaintiffs,	:
	:
- against -	:
	:
SKADDEN, ARPS, SLATE, MEAGHER	:
& FLOM PENSION PLAN,	:
	:
Defendant.	:
-----X	

**DECLARATION OF ELI GOTTESDIENER**

I, Eli Gottesdiener, declare under penalty of perjury pursuant to 18 U.S.C. § 1746:

1. I am counsel for the Plaintiffs in this action and a member of the Bar of this Court.
2. Exhibit 1 hereto is a copy of IRS Notice 96-8, 1996-1 C.B. 359-61, 1996 WL 17901 (Feb. 5, 1996).
3. Exhibit 2 hereto consists of extracts taken from copies of the Skadden Plan's IRS Form 5500 filings for the years available to the public for inspection and copying at the Department of Labor, 1994-2005. The extracts are taken from Schedule B (Actuarial Information), which are required to be filed by law. In the Schedule B, in the

section entitled “Actuarial Assumptions,” next to the heading “Interest credits to pension accounts,” the Plan’s actuaries state that they assume for the foreseeable future that under the Plan’s crediting rate that the amount of interest that will be credited to participants’ accounts will be 8% or higher. (The predicted rate in the 1994 filing is 8% - in all other years, it is 8.25%). The Schedule Bs for 1992 and 1993 are not available from DOL. In response to discovery requests, Skadden stated that it believes they were “discarded” in 2000 when Skadden moved offices.

4. Exhibit 3 hereto is a copy of a letter Ms. Alvarez received from the Plan, dated May 1, 1998. (It is attached hereto notwithstanding its “Confidential” stamp pursuant to the ¶ 9 of the Court’s Protective Order, Doc. 10.)

5. Exhibits 4 through 7 are the 2003, 2004, 2005 and 2006 SPDs, respectively, for the Plan.

I, Eli Gottesdiener, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the foregoing is true and correct.

/s/ Eli Gottesdiener  
Eli Gottesdiener